

ABSTRACT OF THE DISCLOSURE

A III group nitride system compound semiconductor light emitting element has: a transparent substrate with a concave portion on the surface; a filling material that is embedded in the concave portion; and a III group nitride system compound semiconductor layer that is formed on the surface of the transparent substrate. The filling material has a refractive index substantially equal to that of the III group nitride system compound semiconductor layer or closer to that of the III group nitride system compound semiconductor layer than that of the transparent substrate.